

Exhibit A



Meyers, Roman, Friedberg & Lewis

A Legal Professional Association

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December 14, 2020

VIA EMAIL -
kevin@houwzer.com

Kevin Baird
KevGar Holdco, LLC
29 Old Covered Bridge Road
Newton Square, PA 19073

***RE: Legal Representation: Representation of Developer of Mixed
Use Opportunity Zone Project - Harrisburg, PA***

Dear Mr. Baird:

This letter will confirm that you have retained the law firm of Meyers, Roman, Friedberg & Lewis to represent you in relation to the development of a mixed use project in a designated opportunity zone in Harrisburg, Pennsylvania (the "Project"), and any future matters which may evolve from it. Experience has shown that the attorney-client relationship works best when there is a mutual understanding about fees and payment terms. Thus, in order to avoid any misunderstanding, it is the policy of our firm to require a written agreement. Please note that this engagement letter applies to any future representation as well.

Please note that we are not representing any other person or entity, any such representation is hereby disclaimed, and no other person or entity shall be entitled to rely on our legal services without in each case obtaining specific written agreement of the Firm.

Our acceptance of this engagement does not involve an undertaking to represent you in any matters other than as described above. We may agree with you to limit or expand the scope of our representation from time to time, provided that any such change is confirmed by us in writing. The terms of this engagement letter will govern all subsequent matters that you ask us to handle and we agree to handle unless we agree otherwise in writing.

Legal Fees

In matters such as this, it is customary to have a fee agreement. The Firm bills for its services at an hourly rate in increments of 1/10th and you will receive regular, itemized billing statements which will identify the services we have provided to you during the course of our representation. Because of the possibility of unpredictable and unforeseen circumstances, we generally do not quote a specific inclusive fee for our professional services or for the costs for

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which you will be responsible. Notwithstanding the foregoing, we have agreed to cap our legal fees in relation to certain portions of the Project.

We agree to cap the PNC piece in relation to the Project (both debt and equity) at \$27,000. This portion of the Project includes the following: review, negotiation and finalization of the construction loan documents; review, negotiation and finalization of the PNC Amended and Restated Operating Agreement (in which PNC acquires its preferred equity); preparation and organization of organizational charts, resolutions and other organizational documents required by PNC and the title company for closing; obtaining, organizing and communicating PNC checklist items; weekly PNC status calls (which PNC will require); handling closing logistics; and anything else required by PNC for its standard closing (i.e. additional collateral, etc.). This cap also includes coordination, discussions and finalization with other investors in the deal as members of the company, to the extent that such other investors do not require an opportunity zone fund to be formed and the investors are in fundamental agreement as to the business terms of the waterfall for the investors (after payment of PNC's preferred return) and voting/authority rights of such investors. This number also includes basic review of the title commitment and working with the bank and title company to get PNC its title requirements (but does not include major land work such as REAs, covenants or major title clean up, etc., as discussed below). We are assuming that Kutak Rock will be representing PNC.

You have also indicated that you will want us to create your own opportunity zone fund for investors. This process entails creating a new limited liability company (which will serve as the opportunity zone fund vehicle), preparing and negotiating the operating agreement (which will include the required opportunity zone language), confirming that the company properly meets all OZ regulations and requirements, preparing the certificate that the project is a qualified opportunity zone fund, and anything else on the legal end necessary to create the opportunity zone fund (the accountants would be responsible for the reporting requirements). We estimate this cost to be \$6,000 to \$9,000, and can agree to cap this piece at \$9,000.

In addition, you have asked us to prepare a private offering memorandum for investors. This includes the following: preparation of the offering memorandum, including descriptions of the project, risk factors, and other matters required under applicable securities laws; preparation of subscription agreement; preparation of accredited investor questionnaire and adequate assurances that all investors are accredited investors; confirmation that the Project is in compliance with all "safe harbor" requirements under federal securities laws in relation to its equity investors; compliance with all state "blue sky" securities laws and regulations; and organization and distribution of investor packets. On its own, we approximate the legal fees for a private offering memorandum in and of itself to be around \$15,000. There is some redundancy and overlap, however, with the work provided under the preceding paragraphs. Therefore, we can agree to cap the legal fees for this portion of the Project at \$10,000. The foregoing fee cap assumes that you and others who will be providing the information and descriptions necessary to complete the offering memorandum will fully and promptly cooperate with our requests for information,

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data, and narrative assumptions that are an essential part of the offering memorandum. The preparation of a securities offering memorandum is a collaborative process between developer and counsel, and we look forward to working closely with you so that our legal work on this phase of our representation will not exceed the fee cap.

PNC also will require a Pennsylvania legal opinion, which we cannot sign. Coordination, review and approval of the opinion is included in the above caps, but local counsel will charge its own separate fee.

Third party expenses that we may advance (such as UCC and lien searches for PNC, which is probably the biggest one) will be billed separately and are not included in the above fee caps. These costs will be passed through based on actual cost we incur.

Any estimate of legal fees and expenses that we may have discussed represents only an estimate of such fees and expenses, and we do not make any guarantees as to the amount of legal fees and expenses that you will ultimately incur in this matter. These amounts are dependent upon numerous factors including the complexity of the issues involved, time demands placed on us, the actions of any court or tribunal, and the approaches and positions that the adverse party(ies) take(s) in this matter. While we guarantee our best efforts on your behalf, and will work diligently to conclude this matter favorably, promptly and efficiently, you hereby acknowledge that we have made no guaranty regarding the outcome of this matter. You further acknowledge that notwithstanding the success (or lack of success) of this matter, this Firm will be paid and that you, by executing this fee letter, unconditionally guarantee the payment of our fees.

Our rates are periodically reviewed and adjusted. I will be the attorney primarily responsible for handling this matter. My hourly billing rate is currently \$350.00 per hour for this matter. Other associate, partner and/or paralegal time will be billed to you at their respective hourly rates. The amount of legal fees billed is based upon actual work performed on the matter. You will be charged for all substantive work or advice provided to or conducted on your behalf, including, in the interest of clarity, reviewing and responding to voicemails or emails from you or on your behalf.

Our schedule of hourly rates for attorneys and members of the professional staff is based on years of experience and specialization in training and practice. Our standard hourly rates are reviewed annually and are typically adjusted as of January 1 of each calendar year, in which case the applicable hourly rates described herein will likewise be adjusted. This Firm may retain co-counsel, however, you will be consulted concerning such co-counsel and any fee arrangement with co-counsel prior to retention of co-counsel.

We will send regular (generally monthly) invoices itemizing the legal services rendered and costs expended, which will be due and payable upon receipt. If we are representing you in multiple

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matters, you agree that we may apply any payments made by you to any matter with an outstanding balance.

In the event that you are financially unable to promptly pay any invoice(s) in full, specific arrangements must be made with the Firm for regular monthly payments on your account(s). The Firm cannot in good faith represent your interests without your good faith effort to compensate for legal services rendered. You agree that our invoices will be deemed accepted, and any claim or dispute regarding invoiced fees or expenses will be waived, unless the subject charge(s) is/are brought to our attention in writing within thirty (30) days after receipt of the first invoice that includes the disputed charge(s). All communications concerning disputed fees or expenses are to be sent directly to the Firm's Managing Partner in writing with a copy to our Office Administrator.

We request that you submit a retainer in the amount of \$10,000.00. The retainer can be paid with a credit card or through the use of wire transfer to our IOLTA trust account. The monthly invoices will be applied against the retainer balance. In the event that the retainer is depleted, the monthly invoices are not paid in full, and no arrangements have been made regarding your obligation, this Firm may cease representation of you.

Costs and Disbursements

Certain costs incurred on your behalf in rendering legal services, such as filing fees, copy and delivery charges, court reporter charges and the like, are payable by you. Invoices for such items will either be sent directly to you for payment, or, if advanced by the Firm, will be billed directly to you as part of your billing invoice. In the absence of extraordinary circumstances, our Firm does not bill for general office expenses, in-office copies, domestic phone call expenses, conference call expenses or general office supplies.

Confidentiality

We will not reveal information relating to our legal representation of you, including information protected by the attorney-client privilege, unless you give your consent or if disclosure is permitted or required under the relevant rules of professional conduct. We may, however, disclose the fact that we represent you in order to avoid a conflict of interest or, in limited instances, for marketing or informational purposes. If you do not wish for us to disclose the fact that we represent you, then please notify us of that fact in writing.

Acknowledgment Regarding Electronic Transfer of Documents

You hereby authorize this Firm to electronically deliver documents to you, to persons and entities directed or designated by you and to opposing parties, counsel, accountants, expert witnesses, and other parties, directly or indirectly involved in the legal matter(s) we are undertaking for you, and you further authorize us to retrieve documents from you, whether by

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electronic mail over the Internet or through an on-line service provider, by use of an electronic bulletin board maintained by you or the Firm, or by use of remote software or other means hereafter available.

You acknowledge that risks of inadvertent dissemination and misappropriation by unauthorized parties exist, and that risks of system infection by "computer viruses" or other tampering exist. We cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee, and any interception or unintentional disclosure may result in attorney-client privilege being waived. We specifically disclaim any liability or responsibility whatsoever for such interception or unintentional disclosure and you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions.

Termination of Representation

You have the right to terminate our representation at any time. We have the same right, subject to an obligation to give you reasonable notice to arrange alternate representation. The Firm may elect to withdraw from representation if, among other things, you fail to honor the terms of this agreement by failing to pay invoices, failing to pay the Firm's invoices, or in some other manner, you fail to cooperate or follow our advice on a material matter, you are uncooperative with our legal representation, you have misrepresented or failed to disclose any material fact to us, an unresolvable conflict of interest arises, or if any fact or circumstance arises or is discovered that would, in the Firm's view, render our continuing representation unlawful or unethical. The Firm has an obligation to promptly return all client papers and property to you upon termination of the representation by any party. It is your duty to notify the Firm of the manner in which the papers and property are to be returned to you.

Ohio Law Governs

This agreement will be governed by and construed under Ohio law. Any dispute arising out of or under this agreement shall be subject only to the Bedford Municipal Court unless the jurisdictional limits for said Municipal Court shall be exceeded at which time the Cuyahoga County Court of Common Pleas shall have sole jurisdiction. You irrevocably consent to the personal and subject matter jurisdiction of said courts.

Ethical Consideration

You should be aware of an ethical requirement imposed upon all Ohio attorneys, that if a client, in the course of representation by an attorney, perpetrates a fraud upon any person or tribunal, the attorney is obligated to call upon the client to rectify the same, and if the client refuses or is unable to do so, the attorney is required to reveal the fraud to the affected person or court.

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Conflicts of Interest.

The Firm represents a large number of other clients and it is possible that during the course of our representation of you other clients may seek to assert or protect interests in a manner that are adverse to your interests. These may constitute conflicts of interest which could prevent or otherwise inhibit our ability to represent other clients. As a condition to the undertaking of our representation of you, you agree that the Firm may continue to represent or undertake to represent existing or new clients even if those interests are directly adverse to or different from your interests so long as such legal representation is not substantially related to the matter we have undertaken on your behalf. Please be aware that risks of consenting to a conflict of interest include possible effects on loyalty and confidentiality; however, we are bound by our professional ethics rules not to disclose any of a client's confidential information or to use it for another party's benefit.

Retention of Records

The Firm, unless otherwise agreed, will retain your files in connection with this matter for a period of not less than seven (7) years after the conclusion of our legal representation. Thereafter, if you have not arranged to pick up the files or have them delivered to you at your expense, the files may be destroyed without further notice. Please note that catastrophic events or physical deterioration may result in damage to or destruction of the Firm's records, causing the records to be unavailable before the expiration of the retention period as stated in our record retention policy.

Questions / Communications

You are encouraged to discuss any questions you may have about invoices or statements issued or services rendered with myself or another member of the Firm familiar with your account. We feel that communication is the most important aspect of successful representation. This firm will remain prompt and accessible, and we will, of course, apprise you of all significant developments in this matter. If at any time you have any questions or concerns, please feel free to contact me.

Future Representation

In the event that you retain the Firm to represent you in additional matters after the date of this letter, the terms of this letter will apply to all such matters unless a subsequent written agreement is made between you and the Firm.

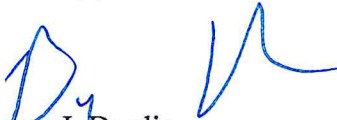
Please indicate your agreement with the terms specified or set out above by printing out, signing this letter and returning the signed letter by e-mail or otherwise. We suggest that you retain a copy of this letter for your records.

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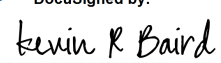
We appreciate your confidence in us and the importance of the matter you are entrusting to us. We look forward to working with you and representing you in this matter.

Sincerely,


Bryan J. Dardis

The above terms and conditions are hereby acknowledged, understood and agreed to this ____ day of December, 2020.

KEVGAR HOLDCO, LLC

DocuSigned by:
By:  12/14/2020 | 12:07 PM EST
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Kevin Baird, an authorized representative